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trustee at or after the time when the trust came into existence, that is, the time of the conversion, should be required. However, it seems that relief should be given in this case on the broad ground of unjust enrichment, rather than by enforcing the trust; that the plaintiff is out and the defendant is in, and that this is inequitable. See 26 HARV. L. REV. 661. Even in cases of oral trusts to hold land for the benefit of the grantor, Massachusetts, though denying recovery of the land, has permitted recovery of its fair value, and this remedy would seem adequate in the principal case. *Twomey v. Crowley*, 137 Mass. 184; *Cromwell v. Norton*, 193 Mass. 291, 79 N. E. 433.

BOOK REVIEWS

A TREATISE ON THE POWER OF TAXATION, STATE AND FEDERAL, IN THE UNITED STATES. By Frederick N. Judson. St. Louis: The F. H. Thomas Book Company. 1917. pp. xxx, 1144.

"Judson on Taxation" has become the standard book upon its narrow subject — narrow, because only questions involving the legal power to tax are considered, and those questions are all assumed to be based upon the Constitution of the United States. Within this narrow field the author covered his ground to the satisfaction of the profession; the book was needed, it was adequate, and the second edition, after fifteen years, will be welcomed. In this second edition one new chapter has been added, entitled "Enforcements of Limitations upon Federal Taxation;" about one hundred sections have been added to the other chapters, and about four hundred new cases have been cited. The new matter bears marks of Mr. Judson's terse and accurate style, and brings the text down to date. One might wish that the very important decision of *Union Refrigerator Transit Co. v. Kentucky*, 199 U. S. 194, had received fuller consideration, instead of being dismissed with two brief paragraphs giving its gist, and that in this fuller consideration the author had compared it with the cases of *New York Central R. R. v. Miller*, 202 U. S. 584, and *Southern Pacific Co. v. Kentucky*, 222 U. S. 63, by which its scope is certainly limited. Here, as now and then in other cases, the author errs on the side of brevity, a failing which the profession, groaning under the dreary length of type-writer-manufactured books, will pardon. Every independent opinion of Mr. Judson's on this difficult subject is helpful and authoritative. We wish he had given us more of them, but we are grateful for those he has given us.

JOSEPH HENRY BEALE.

SCIENCE OF LEGAL METHOD: SELECT ESSAYS BY VARIOUS AUTHORS. Translations by Ernest Bruncken and Layton B. Register. Introductions by Henry N. Sheldon and by John W. Salmond. Modern Legal Philosophy Series. Volume IX. Boston: The Boston Book Company. 1917. pp. lxxxvi, 593.

To meet with an ungrudging, and even enthusiastic, acknowledgment that philosophy is the indispensable foundation of intelligent life and action, is for a present-day philosopher an experience sufficiently rare to be wholly delightful. But it is positively thrilling to meet with such an acknowledgment on the part of the leaders of a profession which is distinguished equally for its learning and subtlety, and for its practical shrewdness and hard-headedness. It must have been the desire to refresh the parched soul of a philosophical colleague with